

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>DAKOTA CITY</div> <div>CITY OF <u>DAKOTA CITY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204600300000</div> <div>DAKOTA CITY, City Clerk/Treasurer</div> <div>PO Box 427</div> <div>Dakota City, IA 50529</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		189,016		189,016	184,180
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		189,016		189,016	184,180
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		77,042	0	77,042	76,056
Licenses and permits		2,222	0	2,222	1,300
Use of money and property		1,502	0	1,502	2,000
Intergovernmental		137,714	0	137,714	82,163
Charges for fees and service		28,960	451,805	480,765	441,801
Special assessments		0	0	0	125
Miscellaneous		3,681	0	3,681	1,500
Other financing sources		386,730	0	386,730	324,204
Total revenues and other sources		826,867	451,805	1,278,672	1,113,329
Expenditures and Other Financing Uses					
Public safety		17,341	0	17,341	18,300
Public works		172,003	0	172,003	192,011
Health and social services		21,272	0	21,272	43,000
Culture and recreation		36,753	0	36,753	37,046
Community and economic development		7,992	0	7,992	14,500
General government		95,442	0	95,442	103,080
Debt service		27,656	0	27,656	27,656
Capital projects		409,166	0	409,166	420,000
Total governmental activities expenditures		787,625	0	787,625	855,593
Business type activities		0	365,734	365,734	403,541
Total ALL expenditures		787,625	365,734	1,153,359	1,259,134
Other financing uses, including transfers out		101,090	0	101,090	0
Total ALL expenditures/And other financing uses		888,715	365,734	1,254,449	1,259,134
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-61,848	86,071	24,223	-145,805
Beginning fund balance July 1, 2014		2,506,720	739,101	3,245,821	1,044,283
Ending fund balance June 30, 2015		2,444,872	825,172	3,270,044	898,478
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 128,746	Other long-term debt		\$ 0
Revenue debt		\$ 1,774,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 226,806			
			General obligation debt limit		\$ 1,492,393
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/12/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Angelique Berry		→	515	332-3083	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/6/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF DAKOTA CITY						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	149,010	40,006					189,016			189,016	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	149,010	40,006		0	0		189,016		T01	189,016	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	149,010	40,006		0	0	0	189,016			189,016	6				
7	TIF revenues								0		T01	0	7			
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		77,042					77,042		T09	77,042	14				
15	TOTAL OTHER CITY TAXES	0	77,042	0	0	0	0	77,042	0		77,042	15				
16	Section B - LICENSES AND PERMITS	2,222						2,222		T29	2,222	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,502						1,502		U20	1,502	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,502	0	0	0	0	0	1,502	0		1,502	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		43,467					43,467		B89	43,467	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	43,467	0	0	0	0	43,467	0		43,467	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAKOTA CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		89,289					89,289		C46	89,289	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	89,289	0	0	0	0	89,289	0		89,289	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	4,958						4,958			4,958	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	4,958	0	0	0	0	0	4,958	0		4,958	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,958	132,756	0	0	0	0	137,714	0		137,714	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	152,327	A91	152,327	73				
74	Sewer							0	257,046	A8Ø	257,046	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	42,432	A81	42,432	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAKOTA CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	28,960						28,960		A61	28,960	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	28,960	0	0	0	0	0	28,960	451,805		480,765	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,681						3,681		U99	3,681	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	3,681	0	0	0	0	0	3,681	0		3,681	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuec						CITY OF DAKOTA CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	190,333	249,804	0	0	0	0	440,137	451,805		891,942	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			250,000		35,640		285,640		NR	285,640	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans							0			0	127				
128	Internal TIF loans and transfers in			101,090				101,090			101,090	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	351,090	0	35,640	0	386,730	0		386,730	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	190,333	249,804	351,090	0	35,640	0	826,867	451,805		1,278,672	132				
133												133				
134	Beginning fund balance July 1, 2014	430,065	1,055,840	0	0	1,020,815		2,506,720	739,101		3,245,821	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	620,398	1,305,644	351,090	0	1,056,455	0	3,333,587	1,190,906		4,524,493	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF DAKOTA CITY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,000						1,000		E62	1,000	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	15,900						15,900		E24	15,900	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	366						366		E66	366	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	75						75		E32	75	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	17,341	0	0	0	0	0	17,341			17,341	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAKOTA CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	41,063	57,056					98,119		E44	98,119	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		18,206					18,206		E44	18,206	48				
49	Traffic control safety — Current operation	55,423	255					55,678		E44	55,678	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	96,486	75,517	0	0	0	0	172,003			172,003	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DAKOTA CITY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	21,272						21,272		E32	21,272	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	21,272	0	0	0	0	0	21,272			21,272	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DAKOTA CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	8,200						8,200		E52	8,200	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	19,815	1,992					21,807		E61	21,807	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	6,235						6,235		F61	6,235	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	511						511		E61	511	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	34,761	1,992	0	0	0	0	36,753			36,753	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	492						492		E89	492	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		7,500					7,500		E50	7,500	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	492	7,500	0	0	0	0	7,992			7,992	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DAKOTA CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,040						6,040		E29	6,040	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	34,341	6,284					40,625		E23	40,625	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,428						7,428		E25	7,428	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	25,263						25,263		E31	25,263	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		16,086					16,086		E89	16,086	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	73,072	22,370	0	0	0	0	95,442			95,442	176
177	Section G — DEBT SERVICE							0			0	177
178	2014 Dakota Heights Housing Addition				27,656			27,656			27,656	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	27,656	0	0	27,656			27,656	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2013 CDBG Sliplining project					55,801		55,801			55,801	184
185	2015 Well project					2,275		2,275			2,275	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	58,076	0	58,076			58,076	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	2014 Dakota Heights Housing Addition			351,090				351,090			351,090	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	351,090	0	0	0	351,090			351,090	192
193	TOTAL CAPITAL PROJECTS	0	0	351,090	0	58,076	0	409,166			409,166	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	243,424	107,379	351,090	27,656	58,076	0	787,625			787,625	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DAKOTA CITY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								102,743	E91	102,743	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								220,488	E80	220,488	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								17,014	E92	17,014	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								25,489	E81	25,489	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DAKOTA CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								365,734		365,734	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	243,424	107,379	351,090	27,656	58,076	0	787,625	365,734		1,153,359	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out	101,090						101,090			101,090	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	101,090	0	0	0	0	0	101,090	0		101,090	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	344,514	107,379	351,090	27,656	58,076	0	888,715	365,734		1,254,449	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0		0			0	263
264	Restricted	0	1,198,265	0	0	998,379		2,196,644			2,196,644	264
265	Committed	0	0	0	0	0		0			0	265
266	Assigned	0	0	0	0	0		0			0	266
267	Unassigned	275,884	0	0	-27,656	0		248,228			248,228	267
268	Total Governmental	275,884	1,198,265	0	-27,656	998,379	0	2,444,872			2,444,872	268
269	Proprietary								825,172		825,172	269
270	Total ending fund balance June 30, 2015	275,884	1,198,265	0	-27,656	998,379	0	2,444,872	825,172		3,270,044	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	620,398	1,305,644	351,090	0	1,056,455	0	3,333,587	1,190,906		4,524,493	271
272												272

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF DAKOTA CITY</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>																																																																																																																																																															
<div><div>Purpose</div><div>Correction.....</div><div>Health.....</div><div>Highways.....</div><div>Transit subsidies.....</div><div>Libraries.....</div><div>Police protection.....</div><div>Sewerage.....</div><div>Sanitation.....</div><div>All other.....</div></div>				<div><div>Amount paid to other local governments</div><div>M05 \$</div><div>M32</div><div>M44</div><div>M94 580</div><div>M52 8,200</div><div>M62</div><div>M80</div><div>M81</div><div>M89 \$ 15,900</div></div>		<div><div>Purpose</div><div>Highways.....</div><div>All other.....</div></div>				<div><div>Amount paid to State</div><div>L44 \$</div><div>L89 \$</div></div>																																																																																																																																																					
<div><div>Part IV</div><div>SALARIES AND WAGES</div><div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>																																																																																																																																																															
Total salaries and wages paid.....						Amount - Omit cents																																																																																																																																																									
						Z00 \$		187,199																																																																																																																																																							
<div><div>Part V</div><div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div></div>																																																																																																																																																															
<div><div>A. Long-term debt</div><table><tr><th rowspan="2">Purpose</th><th rowspan="2">Debt outstanding JULY 1, 2014 (a)</th><th colspan="2">Debt during the fiscal year</th><th colspan="4">Debt Outstanding JUNE 30, 2015</th><th rowspan="2">Interest paid this year (h)</th></tr><tr><th>Issued (b)</th><th>Retired (c)</th><th>General obligation (d)</th><th>TIF revenue (e)</th><th>Revenue (f)</th><th>Other (g)</th></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>191 \$</td></tr><tr><td>2. Sewer utility</td><td>19U 1,857,000</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U 1,774,000</td><td>49U</td><td>189 48,522</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>192</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>193</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>194</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>8. TIF revenue</td><td>19U 250,000</td><td>29U</td><td>39U</td><td>49U 128,746</td><td>49U 226,806</td><td>49U</td><td>49U</td><td>189 4,389</td></tr><tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>Total long-term debt</td><td>2,107,000</td><td>0</td><td>0</td><td>128,746</td><td>226,806</td><td>1,774,000</td><td>0</td><td>52,911</td></tr></table></div>										Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U 1,857,000	29U	39U	49U	49U	49U 1,774,000	49U	189 48,522	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U 250,000	29U	39U	49U 128,746	49U 226,806	49U	49U	189 4,389	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10.	19U	29U	39U	49U	49U	49U	49U	189	11.	19U	29U	39U	49U	49U	49U	49U	189	12.	19U	29U	39U	49U	49U	49U	49U	189	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	2,107,000	0	0	128,746	226,806	1,774,000	0	52,911
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)																																																																																																																																																							
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																								
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																																																																																																																																																							
2. Sewer utility	19U 1,857,000	29U	39U	49U	49U	49U 1,774,000	49U	189 48,522																																																																																																																																																							
3. Electric utility	19U	29U	39U	49U	49U	49U		192																																																																																																																																																							
4. Gas utility	19U	29U	39U	49U	49U	49U		193																																																																																																																																																							
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																																																																																																							
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																							
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																							
8. TIF revenue	19U 250,000	29U	39U	49U 128,746	49U 226,806	49U	49U	189 4,389																																																																																																																																																							
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
10.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
11.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
12.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
13.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
14.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
Total long-term debt	2,107,000	0	0	128,746	226,806	1,774,000	0	52,911																																																																																																																																																							
<div><div>B. Short-term debt</div><table><tr><td colspan="3" rowspan="2">Outstanding as of JULY 1, 2014</td><td colspan="2">Amount - Omit cents</td></tr><tr><td>61V \$</td><td>0</td></tr><tr><td colspan="3" rowspan="2">Outstanding as of JUNE 30, 2015</td><td colspan="2">Amount - Omit cents</td></tr><tr><td>64V \$</td><td>0</td></tr></table></div>										Outstanding as of JULY 1, 2014			Amount - Omit cents		61V \$	0	Outstanding as of JUNE 30, 2015			Amount - Omit cents		64V \$	0																																																																																																																																								
Outstanding as of JULY 1, 2014			Amount - Omit cents																																																																																																																																																												
			61V \$	0																																																																																																																																																											
Outstanding as of JUNE 30, 2015			Amount - Omit cents																																																																																																																																																												
			64V \$	0																																																																																																																																																											
<div><div>Part VI</div><div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div><div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15</div><div>Actual valuation -- January 1, 2013</div></div>																																																																																																																																																															
			\$		29,847,858		x .05 = \$		1,492,393																																																																																																																																																						
<div><div>Part VII</div><div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div></div>																																																																																																																																																															
Type of asset		Amount - Omit cents																																																																																																																																																													
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)																																																																																																																																																					
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>		W01		W31		W61																																																																																																																																																									
		\$		\$				3,270,044		3,270,044																																																																																																																																																					
REMARKS																																																																																																																																																															
My Beginning fun balance column totals from July 1, 2014 are different from my 2014 financial report fiscal year ended June 30, 2014 because I mistakenly on P10 Section F expenses put them in column c and d as opposed to a and b. They were paid out of general and special revenue and not Tif or debt service.																																																																																																																																																															